

Filed for intro on 01/30/95
House Bill _____
By _____

Senate Bill No.SB0115
By _____

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4, Part 17, relative to the occupational privilege tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 4, Part 17, is amended by adding a new section thereto, as follows:

Section 67-4-17 _____. Notwithstanding the provisions of Section 67-4-1703, the privilege tax established by this part for persons who are engaged part-time in an occupation is ninety-five dollars (\$95.00) annually. Part-time, for purposes of this act, is defined as one (1) week or less a month for more than seven (7) of the prior twelve (12) months.

SECTION 2. Tennessee Code Annotated, Section 67-4-1703(a), is amended by designating the existing language as subdivision (1) and by adding a new subdivision thereto, as follows:

(2) The privilege tax levied by this part may be payable bi-monthly, quarterly, or annually at the election of the taxpayer upon forms provided by the commissioner of revenue.

SECTION 3. Tennessee Code Annotated, Section 67-4-1703(a), is further amended by deleting the third sentence in its entirety.

SECTION 4. Tennessee Code Annotated, Title 67, Chapter 4, Part 17, is amended by adding a new section thereto, as follows:

Section 67-4-17 ____.

(a) Any person subject to the privilege tax levied by this part who was employed for more than six (6) of the prior twelve (12) months ending on June 1 of each year by a firm, partnership, corporation or other organization from which such person received a regular salary is subject to one-half (1/2) of the privilege tax.

(b) The firm, partnership, corporation or other organization which employed a person subject to the privilege tax levied by this part for more than six (6) of the prior twelve (12) months ending on June 1 of each year is subject to one-half (1/2) of the privilege tax imposed by this part.

SECTION 5. This act shall take effect upon becoming a law, the public welfare requiring it.

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